

allowed to the widow for her dower, without referring to any principles by which the amount of such compensation is to be ascertained by the master in Chancery by whom it is to be adjusted. (*l*)

In Maryland there have been frequent and important occasions for recurring to the doctrine of chances in regard to the expectation of human life as a means of ascertaining the value of life interests in property; and the valuation of such interests has presented many and great difficulties to the minds of the legislative as well as to those of the judicial department; and therefore, it cannot be deemed amiss to bring together here all that is to be found in the books of our code in relation to this important matter.

An annual public tax upon land may, with propriety, be regarded, in most respects, as being of the same nature as a mere incumbrance imposed upon it by its individual owner. It is evidently one that bears upon it like the annual interest of a mortgage debt; which must be kept down by the particular tenant who takes its rents and profits. But although that may be considered as a correct mode of adjusting such a burthen as between a particular tenant, paying no rent, and a mere naked reversioner or remainderman; yet as between landlord and a tenant rendering rent; and as between a tenant of a house rendering rent to a landlord, who himself pays rent over to a ground landlord for the same estate, the question is different; and the mode of adjusting the burthen of taxation, in such cases, is by no means so clear. The proportions and the mode in which a tax should be borne by those who hold distinct interests in the same land seems to have been attended with some perplexity every where; and it appears, that the matter remained long in doubt here, even if it can yet be considered as having been finally put to rest.

It has been laid down as a settled principle, that the citizens of every state ought to contribute towards the support of the government, as nearly as possible, in proportion to their respective abilities; that is, in proportion to the revenue which they respectively enjoy under the protection of the state. The expense of government to the individuals of a nation is like the expense of management to the joint-tenants of a great estate, who are all obliged to contribute in proportion to their respective interests. In the observation or neglect of this maxim consists what is called the

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(*l*) *Miller v. Cape*, 1 Desau. 110; *Miller v. Miller*, 1 Desau. 111; *Clifford v. Clifford*, 1 Desau. 115; *Rutledge v. Williamson*, 1 Desau. 159.